

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northwestern School Corp (3470)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$711,451	\$690,688	\$719,488	\$739,746	0.98%	2.82%
Non - Certified Salaries	120	\$274,451	\$244,568	\$255,894	\$264,304	-0.94%	3.29%
Other Employee Benefits	241 - 290	\$12,820	\$236,169	\$313,517	\$220,633	103.68%	-29.63%
Social Security Certified	212	\$52,664	\$51,561	\$53,714	\$54,746	0.97%	1.92%
Teacher Retirement Fund, Prior to 7-1-95	215	\$56,792	\$58,433	\$57,870	\$50,008	-3.13%	-13.59%
Public Employees Retirement Fund	214	\$39,077	\$34,645	\$34,649	\$36,585	-1.63%	5.59%
Travel	580	\$33,643	\$38,749	\$21,971	\$31,219	-1.85%	42.09%
Social Security Noncertified	211	\$20,994	\$18,673	\$18,358	\$18,629	-2.94%	1.47%
Teacher Retirement Fund, After 7-1-95	216	\$13,360	\$752	\$0	\$10,328	-6.23%	NA
Other Professional and Technical Services	319	\$0	\$0	\$0	\$4,940	NA	NA
Operational Supplies	611	\$17,173	\$19,276	(\$51,020)	\$4,587	-28.11%	108.99%
Computer Hardware	741	\$0	\$0	\$0	\$3,816	NA	NA
Other Purchased Services	593	\$0	\$0	\$0	\$1,100	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$1,051	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$300	\$362	\$0	NA	-100.00%
Group Health Insurance	222	\$198,773	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,431,198	\$1,393,814	\$1,424,803	\$1,441,692	0.18%	1.19%
Student Academic Achievement							
Certified Salaries	110	\$5,161,064	\$5,005,117	\$5,105,924	\$5,204,055	0.21%	1.92%
Other Employee Benefits	241 - 290	\$108,977	\$648,186	\$1,074,328	\$834,764	66.36%	-22.30%
Non - Certified Salaries	120	\$571,783	\$522,620	\$518,260	\$492,025	-3.69%	-5.06%
Miscellaneous Objects	876 - 899	\$435,788	\$365,956	\$201,017	\$476,275	2.25%	136.93%
Social Security Certified	212	\$387,501	\$365,958	\$366,588	\$367,127	-1.34%	0.15%
Teacher Retirement Fund, Prior to 7-1-95	215	\$64,654	\$417,367	\$430,670	\$365,024	54.15%	-15.24%
Operational Supplies	611	\$118,954	\$155,899	\$244,779	\$151,258	6.19%	-38.21%
Repairs and Maintenance Services	430	\$729	\$6,227	\$50,394	\$146,025	276.21%	189.77%
Pre-2008 Object Code - Temporary Salaries	130	\$133,170	\$98,415	\$95,524	\$104,924	-5.79%	9.84%
Instruction Services	311	(\$4,846)	\$108,546	\$141,707	\$93,700	NA	-33.88%
Teacher Retirement Fund, After 7-1-95	216	\$404,981	\$28,287	\$0	\$76,733	-34.02%	NA
Other Supplies and Materials	615, 660 - 689	\$55,851	\$71,073	\$56,938	\$72,484	6.73%	27.30%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$60,873	\$57,427	\$57,649	\$59,378	-0.62%	3.00%
Social Security Noncertified	211	\$25,021	\$41,522	\$41,242	\$50,378	19.12%	22.15%
Content	747	\$73,841	\$44,246	\$72,468	\$41,248	-13.55%	-43.08%
Connectivity	744	\$22,640	\$29,101	\$26,056	\$25,628	3.15%	-1.64%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$23,803	NA	NA
Other Professional and Technical Services	319	\$5,482	(\$18,765)	\$14,974	\$18,520	35.57%	23.69%
Other Technology Hardware	746	\$29,950	\$37,821	\$19,072	\$17,118	-13.05%	-10.25%
Instructional Programs Improvement Services	312	\$7,196	\$759	\$4,937	\$16,566	23.18%	235.53%
Library Books	640	\$10,105	\$12,583	\$2,616	\$15,520	11.33%	493.40%
Travel	580	\$9,951	\$2,558	\$5,041	\$15,494	11.71%	207.34%
Computer Hardware	741	\$120,690	\$63,459	\$240,923	\$5,872	-53.03%	-97.56%
Data Processing Services	316	\$3,330	\$0	\$6,531	\$4,151	5.67%	-36.44%
Professional Development	748	\$3,701	\$4,378	\$51,338	\$3,466	-1.63%	-93.25%
Periodicals	650	\$4,023	\$965	\$2,328	\$3,167	-5.81%	36.04%
Other Purchased Services	593	\$0	\$0	\$0	\$2,900	NA	NA
Telecommunications Equipment	745	\$15,501	\$23,784	\$5,903	\$2,280	-38.07%	-61.38%
Meals Provided	235	\$0	\$0	\$743	\$777	NA	4.63%
Equipment	730	\$0	\$0	\$533	\$90	NA	-83.12%
Distance Learning Equipment	742	\$0	\$2,000	\$0	\$0	NA	NA
Transfer Tuition to Other School Corps Within State	561	(\$13,536)	\$0	\$0	\$0	NA	NA
Wireless Equipment	743	\$5,000	\$7,000	\$0	\$0	-100.00%	NA
Group Health Insurance	222	\$636,201	\$3,183	\$2,441	(\$2,441)	NA	-200.00%
Student Academic Achievement Total		\$8,458,577	\$8,105,672	\$8,840,927	\$8,688,312	0.67%	-1.73%
Overhead and Operational							
Non - Certified Salaries	120	\$1,323,822	\$1,408,746	\$1,438,039	\$1,486,146	2.93%	3.35%
Student Transportation Services	510	\$454,269	\$447,624	\$440,564	\$406,119	-2.76%	-7.82%
Food Purchases	614	\$340,450	\$321,244	\$288,819	\$308,447	-2.44%	6.80%
Repairs and Maintenance Services	430	\$380,839	\$306,312	\$336,041	\$252,544	-9.76%	-24.85%
Light and Power - Other Than Heating and Cooling	625	\$236,951	\$252,668	\$293,037	\$219,062	-1.94%	-25.24%
Other Employee Benefits	241 - 290	\$1,091	\$262,971	\$343,616	\$204,591	270.07%	-40.46%
Certified Salaries	110	\$184,092	\$186,177	\$183,755	\$192,680	1.15%	4.86%
Public Employees Retirement Fund	214	\$130,572	\$130,147	\$154,369	\$150,452	3.61%	-2.54%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Insurance	520	\$127,895	\$118,584	\$167,999	\$117,396	-2.12%	-30.12%
Social Security Noncertified	211	\$94,872	\$99,851	\$102,320	\$106,905	3.03%	4.48%
Operational Supplies	611	\$95,839	\$188,212	\$226,716	\$99,662	0.98%	-56.04%
Other Supplies and Materials	615, 660 - 689	\$78,537	\$41,638	\$59,162	\$90,397	3.58%	52.80%
Gasoline and Lubricants	613	\$120,855	\$163,826	\$115,434	\$82,923	-8.99%	-28.16%
Equipment	730	\$20,609	\$24,001	\$25,829	\$74,620	37.94%	188.90%
Telephone	531	\$87,777	\$55,814	\$16,145	\$42,261	-16.70%	161.76%
Instruction Services	311	\$3,948	\$10,337	(\$6,237)	\$29,451	65.26%	572.23%
Other Professional and Technical Services	319	\$8,459	(\$5,466)	\$4,870	\$15,619	16.57%	220.70%
Social Security Certified	212	\$12,729	\$15,289	\$15,332	\$15,597	5.21%	1.73%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,532	\$14,610	\$14,718	\$12,844	29.75%	-12.73%
Late Payments	872	\$0	\$0	\$0	\$12,690	NA	NA
Travel	580	\$8,462	\$8,866	\$7,011	\$10,296	5.02%	46.84%
Board Member Compensation	115	\$7,000	\$10,000	\$10,000	\$10,000	9.33%	0.00%
Dues and Fees	810	\$0	\$0	\$0	\$6,726	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$6,720	NA	NA
Tires and Repairs	612	\$8,781	\$7,696	\$8,308	\$6,163	-8.47%	-25.82%
Removal of Refuse and Garbage	412	\$123	(\$285)	\$4,810	\$5,304	156.40%	10.27%
Advertising	540	\$4,247	\$5,109	\$297	\$4,523	1.59%	1425.49%
Heating and Cooling for Buildings - Gas	622	\$0	\$0	\$0	\$4,264	NA	NA
Staff Services	314	\$0	\$0	\$0	\$4,196	NA	NA
Bank Service Charges	871	\$0	\$0	\$0	\$2,976	NA	NA
Miscellaneous Objects	876 - 899	\$830	\$830	\$830	\$2,695	34.24%	224.70%
Heating and Cooling for Buildings - Fuel Oil	623	\$15,067	\$36,993	(\$23,066)	\$2,431	-36.62%	110.54%
Teacher Retirement Fund, After 7-1-95	216	\$7,234	\$523	\$0	\$2,241	-25.40%	NA
Water and Sewage	411	\$1,138	\$1,373	\$2,252	\$1,451	6.28%	-35.56%
Periodicals	650	\$0	\$0	\$0	\$1,070	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$600	NA	NA
Group Health Insurance	222	\$194,636	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$142,991	\$167,263	\$169,131	\$0	-100.00%	-100.00%

Overhead and Operational Total		\$4,098,645	\$4,280,950	\$4,400,103	\$3,992,064	-0.66%	-9.27%
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Non Operational

Trends in School Corporation Expenditures by Object

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Northwestern School Corp (3470)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Redemption of Principal	831	\$2,501,804	\$2,507,240	\$2,515,330	\$3,012,774	4.76%	19.78%
Repairs and Maintenance Services	430	\$773,594	\$762,065	\$793,210	\$373,243	-16.66%	-52.95%
Certified Salaries	110	\$6,493	\$80,304	\$139,188	\$143,670	116.89%	3.22%
Construction Services	450	\$74,312	\$80,030	\$51,386	\$112,108	10.83%	118.17%
Non - Certified Salaries	120	\$107,316	\$128,457	\$101,266	\$101,800	-1.31%	0.53%
Other Professional and Technical Services	319	\$0	\$53,487	\$41,191	\$51,625	NA	25.33%
Equipment	730	\$63,588	\$95,721	\$46,618	\$41,675	-10.02%	-10.60%
Improvements Other Than Buildings	715	\$69,906	\$36,444	\$74,744	\$38,673	-13.76%	-48.26%
Interest	832	\$0	\$0	\$0	\$33,137	NA	16568475.00%
Social Security Noncertified	211	\$8,421	\$8,602	\$8,670	\$10,485	5.64%	20.94%
Instructional Programs Improvement Services	312	\$4,000	\$6,467	\$3,291	\$10,061	25.93%	205.72%
Teacher Retirement Fund, Prior to 7-1-95	215	\$197	\$5,505	\$9,334	\$8,476	156.21%	-9.19%
Social Security Certified	212	\$88	\$6,947	\$9,395	\$7,945	208.10%	-15.44%
Other Employee Benefits	241 - 290	\$0	\$0	\$3,130	\$6,336	NA	102.46%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$2,161	NA	NA
Public Employees Retirement Fund	214	\$1,399	\$2,460	\$1,795	\$2,005	9.42%	11.69%
Teacher Retirement Fund, After 7-1-95	216	\$94	\$0	\$0	\$1,949	113.47%	NA
Staff Services	314	\$3,022	\$2,092	\$1,124	\$1,139	-21.65%	1.31%
Non Operational Total		\$3,614,232	\$3,775,820	\$3,799,672	\$3,959,262	2.31%	4.20%
Grand Total		\$17,602,651	\$17,556,257	\$18,465,504	\$18,081,331	0.67%	-2.08%